IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inde application of

Confirmation No. 8391

Kin TANABE et al.

Docket No. 00724/P11-225315/AM/CUB/US

Serial No. 09/514,338

Group Art Unit 3682

Filed February 28, 2000

Examiner C. Kim

STEERING WHEEL AND METHOD FOR MANUFACTURING SAME

PATENT OFFICE FEE TRANSMITTAL FORM

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

THE COMMISSIONER IS AUT: TO CHARGE ANY DEFICIENC FEES FOR THIS PAPER TO DE! ACCOUNT NO. 23-0975

Sir:

Attached hereto is a check in the amount of \$180.00 to cover Patent Office fees relating to filing the following attached papers:

A duplicate copy of this paper is being submitted for use in the Accounting Division, Office of Finance.

The Commissioner is authorized to charge any deficiency or to credit any overpayment associated with this communication to Deposit Account No. 23-0975, with the EXCEPTION of deficiencies in fees for multiple dependent claims in new applications.

Respectfully submitted,

Jun TANABE et al.

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Registration No. 44,142

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